

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

In Re:

O'CEALLAIGH, LTD.

Debtor

§

§

§

Case No. 19-10434 TMD

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 04/02/2019 . The undersigned trustee was appointed on 04/02/2019 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 1,512,500.00

Funds were disbursed in the following amounts:

| | |
|--|--------------|
| Payments made under an interim disbursement | 0.00 |
| Administrative expenses | 28,329.54 |
| Bank service fees | 889.17 |
| Other payments to creditors | 1,393,955.06 |
| Non-estate funds paid to 3 rd Parties | 0.00 |
| Exemptions paid to the debtor | 0.00 |
| Other payments to the debtor | 0.00 |
| Leaving a balance on hand of ¹ | \$ 89,326.23 |

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 07/02/2019 and the deadline for filing governmental claims was 09/27/2019 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 68,142.84 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 68,142.84 , for a total compensation of \$ 68,142.84 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 5,111.34 , for total expenses of \$ 5,111.34 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 07/15/2021 By:/s/John Patrick Lowe, Trustee
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM I
24
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Page: 1
Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS

Case Name: O'CEALLAIGH, LTD.

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Date Filed (f) or Converted (c): 04/02/19 (f)
 341(a) Meeting Date: 05/09/19
 Claims Bar Date: 07/02/19

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------------------|---|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) Abandon | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| <p>1. REAL PROPERTY-400 WEST PARK STREET, CEDAR PARK, TX LIENHOLDERS: SPV WEST PARK, LLC \$900,000; AMERICAN BANK OF COMMERCE \$100,000.</p> <p>MOTION TO SELL REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS FILED 05/20/19, DOCKET NO. 31.</p> <p>ORDER AUTHORIZING THE SALE OF REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS DATED 06/10/19, DOCKET NO. 57.</p> <p>MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF FILED 07/11/19, DOCKET NO. 66.</p> <p>ORDER GRANTING MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF DATED 07/18/19, DOCKET NO. 73.</p> <p>REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED 08/07/19, DOCKET NO. 78.</p> <p>SUPPLEMENTAL REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED</p> | 1,250,000.00 | 0.00 | | 1,500,000.00 | FA |

**FORM I
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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Page: 2
Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
Date Filed (f) or Converted (c): 04/02/19 (f)
341(a) Meeting Date: 05/09/19
Claims Bar Date: 07/02/19

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|------------------------------------|---|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) Abandon | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| <p>05/24/21, DOCKET NO. 334.</p> <p>2. UNSCHEDULED ASSET - OTHER PROPERTY (u)</p> <p>THIS ASSET NOT LISTED ON ORIGINAL SCHEDULES FILED 04/16/19, DOCKET NO. 9.</p> <p>PER AMENDED SCHEDULES FILED 05/09/19, DOCKET NO. 26. POSSIBLE CLAIMS AGAINST LIGHT HARVEST COMMUNITIES, LLC, 400 W PARK ST, LLC, AARONHILL AND/OR JIM BLEDSOE FOR:</p> <p>1) BREACH OF FIDUCIARY DUTY - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FAILED TO ACT IN THE BEST INTEREST OF THE PARTNERSHIP BY BURDENING THE PARTNERSHIP WITH UNNECESSARY DEBT FOR PERSONAL GAIN. AARON HILL OF LIGHT HARVEST ADMITTED THAT HE SIGNED A USURIOUS NOTE IN ORDER TO OBTAIN FUTURE BENEFITS FROM THE LENDER, EVEN WHEN THERE WERE MUCH BETTER OPTIONS AVAILABLE. HE ALSO ADDED MEMBERS OF HIS IMMEDIATE FAMILY TO THE PARTNERSHIP AGREEMENT WITHOUT FIRST NOTIFYING EITHER THE DEBTOR OR THE REPRESENTATIVES OF THE DEBTOR THAT HE WAS DOING SO. HE INTENTIONALLY WITHHELD CRUCIAL FINANCIAL INFORMATION FROM THE DEBTOR THAT PREVENTED THE DEBTOR FROM REACHING A SETTLEMENT DURING A PRIOR LAWSUIT. AARON HILL HAS ALSO INTENTIONALLY INFLATED AND/OR MISREPRESENTED THE ACTUAL COSTS OF VARIOUS DEVELOPMENT AND PARTNERSHIP RELATED EXPENSES ALLEGEDLY INCURRED ON BEHALF OF THE DEBTOR AND HAS ALSO INCURRED</p> | Unknown | 0.00 | | 0.00 | FA |

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ASSET CASES**

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Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
Date Filed (f) or Converted (c): 04/02/19 (f)
341(a) Meeting Date: 05/09/19
Claims Bar Date: 07/02/19

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------------------|---|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) Abandon | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| <p>NUMEROUS UNNECESSARY AND EXCESSIVE EXPENSES FOR HIS PERSONAL BENEFIT WITH THE MAJOR LENDER FOR THE DEBTOR.</p> <p>2) BREACH OF CONTRACT - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS WILLFULLY FAILED TO PROVIDE THE CAPITAL NECESSARY TO PREVENT THE FILING OF FORECLOSURES, AND THE FILING OF BANKRUPTCY. IN THE ALTERNATIVE, DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FAILED TO PERFORM OR PROVIDE CONSIDERATION UNDER THE CONTRACT THUS CAUSING THE DEBTOR CONSIDERABLE FINANCIAL HARM.</p> <p>3) FRAUD/FRAUDULENT INDUCEMENT - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FRAUDULENTLY INDUCED THOMAS KELLEY AND OR THE DEBTOR (O'CALLEIGH) INTO NOT ACCEPTING A DIFFERENT CONTRACT FOR SLIGHTLY LESS VALUE, AND BY PROMISING FUTURE VALUE IT COULD NOT DELIVER (MONEY TO PURCHASE LIENS, FUTURE INCOME AFTER LARGE SCALE CONSTRUCTION).</p> <p>VALUE OF THESE CLAIMS IS UNDETERMINED AT THIS TIME.</p> <p>THE DEBTOR MAY HAVE OTHER CLAIMS AGAINST THESE ENTITIES/INDIVIDUALS THAT IT IS NOT YET AWARE OF AND RESERVES THE RIGHT TO ASSERT THESE CLAIMS AT A LATER DATE IF AND WHEN THEY BECOME KNOWN TO THE</p> | | | | | |

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ASSET CASES**

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Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
Date Filed (f) or Converted (c): 04/02/19 (f)
341(a) Meeting Date: 05/09/19
Claims Bar Date: 07/02/19

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------------------|---|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) Abandon | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| DEBTOR. 3. UNSCHEDULED ASSET - FORFEITED EARNEST MONEY (u) FORFEITED EARNEST MONEY . VERITAS FINANCIAL LLC WAS THE HIGH BIDDER, AT \$1,600,000.00, AT THE AUCTION IN COURT OF THE REAL PROPERTY. IT DEPOSITED \$12,500.00 EARNEST MONEY. BUT IT DIDN'T COMPLETE THE PURCHASE. THE TRUSTEE ASKED THE COURT TO FORFEIT THE \$12,500.00 EARNEST MONEY. THE COURT DID THAT. 4. UNSCHEDULED PROPERTY - OTHER PROPERTY (u) THESE POSSIBLE CLAIMS NOT LISTED ON ORIGINAL SCHEDULES, LISTED ON SCHEDULES FILED 05/29/20, DOCKET NO. 241: DEBTOR HAS POSSIBLE CLAIMS AGAINST THE FOLLOWING INDIVIDUALS AND/OR ENTITIES IN THIS PROCEEDING. 1. 400 WEST PARK ST, LLC 2. AARON HILL 3. ANDERSON ROBERTS, PLLC 4. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 5. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 6. CHUCK DOWDEN 7. COSMO PALMIERI 8. GARY SKINNER 9. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) | 0.00 | 0.00 | | 12,500.00 | FA |
| | 0.00 | 0.00 | | 0.00 | FA |

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ASSET CASES**

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Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
Date Filed (f) or Converted (c): 04/02/19 (f)
341(a) Meeting Date: 05/09/19
Claims Bar Date: 07/02/19

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|------------------------------------|---|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) Abandon | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| <p>10. HILL COUNTRY DEVELOPMENT CORP., SERIES LLC 11. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 12. JIM BLEDSOE 13. JUSTIN ROBERTS 14. KATHY HILL 15. KYLE STEPHENS 16. LIGHT HARVEST COMMUNITIES, LLC 17. RONALD HILL 18. SPV WEST PARK LLC</p> <p>POSSIBLE CLAIMS ARE ASIGNED BY NUMBER: A) ABUSE OF PROCESS 1, 2, 12, 16; B) BREACH OF CONTRACT 1, 2, 3, 6, 8, 10, 12, 13, 14, 15, 16, 17, 18; C) BREACH OF FIDUCIARY DUTY 1, 2, 3, 10, 12, 13, 16; D) CONSPIRACY 1-18; E) DECEPTIVE TRADE PRACTICE 1, 2, 3, 12, 16; F) EQUITABLE ESTOPPEL 1-8; G) FRAUD, FRAUDULENT INDUCEMENT, STATUTORY FRAUD 1, 2, 3, 7, 10, 12, 13, 14, 15, 16, 17, 18; H) GROSS NEGLIGENCE, NEGLIGENCE, NEGLIGENT MISREPRESENTATION, NEGLIGENCE PER SE, NEGLIGENT UNDERTAKING 1, 2, 3, 10, 12, 13, 14, 15, 16, 17, 18; I) INTENTIONAL INFILCTION OF EMOTIONAL DISTRESS 1, 2, 3, 7, 12, 13, 15, 16, 18; J) PROMISSORY ESTOPPEL 1, 2, 3, 10, 12, 13, 15, 16; K) RESPONDEAT SUPERIOR 1, 3, 10, 16</p> | | | | | |

| | | | |
|-----------------------------------|----------------|--------|-----------------------------------|
| | | | Gross Value of Remaining Assets |
| TOTALS (Excluding Unknown Values) | \$1,250,000.00 | \$0.00 | \$1,512,500.00 |
| | | | \$0.00 |
| | | | (Total Dollar Amount in Column 6) |

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

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Case No: 19-10434 TMD Judge: TONY M. DAVIS
 Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
 Date Filed (f) or Converted (c): 04/02/19 (f)
 341(a) Meeting Date: 05/09/19
 Claims Bar Date: 07/02/19

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

NOTICE OF COURT COSTS DUE FILED 07/13/21, DOCKET NO. 339. AMOUNT DUE: \$0.00.

TRUSTEE'S REQUEST FOR COURT COSTS FILED 07/12/21, DOCKET NO. 338.

SUPPLEMENTAL REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED 05/24/21, DOCKET NO. 334.

ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.

MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HAVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323.

ORDER AUTHORIZING EMPLOYMENT OF KELL C. MERCER & KELL C. MERCER, P.C. AS LITIGATION COUNSEL TO THE TRUSTEE PURSUANT TO 11.U.S.C. SECTION 327(a) DATED 07/22/20, DOCKET NO. 295.

DENIED 06/25/20, DOCKET NO. 286 - ORDER GRANTING RETENTION OF HAJJAR PETERS, LLP AS COUNSEL FOR THE ESTATE PURSUANT TO 11 U.S.C. SECTIONS 327 AND 328.

APPLICATION FOR AUTHORIZATION TO EMPLOY KELL C. MERCER & KELL C. MERCER, P.C. AS LITIGATION COUNSEL TO THE TRUSTEE PURSUANT TO 11 U.S.C. SECTION 327(a) FILED 06/25/20, DOCKET NO. 283.

REPORT REGARDING THE ADMINISTRATION OF THE ESTATE FILED 06/12/20, DOCKET NO. 264.

APPLICATION FOR RETENTION OF HAJJAR PETERS, LLP AS COUNSEL FOR THE ESTATE PURSUANT TO 11 U.S.C. SECTIONS 327 AND 328 FILED 05/29/20, DOCKET NO. 244.

AGREED ORDER GRANTING MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVUE SERVICE DATED 12/14/19, DOCKET NO. 125.

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Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee
Date Filed (f) or Converted (c): 04/02/19 (f)
341(a) Meeting Date: 05/09/19
Claims Bar Date: 07/02/19

ORDER GRANTING MOTION TO CONFIRM THE CONTINUED EMPLOYMENT OF THE ACCOUNTANT FOR THE ESTATE DATED 11/26/19, DOCKET NO. 115.

MOTION TO CONFIRM THE CONTINUED EMPLOYMENT OF THE ACCOUNTANT FOR THE ESTATE FILED 10/30/19, DOCKET NO. 103.

MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE FILED 10/21/19, DOCKET NO. 99.

NOTICE OF CHANGE OF ADDRESS OF THE ACCOUNTANT FOR THE ESTATE FILED 10/16/19, DOCKET NO. 98.

ORDER AUTHORIZING TRUSTEE TO SERVE AS HIS OWN ATTORNEY DATED 09/06/19, DOCKET NO. 87.

APPLICATION BY TRUSTEE AND LAW FIRM OF WHICH TRUSTEE IS A MEMBER TO ACT AS ATTORNEY FOR THE ESTATE FILED 08/09/19, DOCKET NO. 80.

REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED 08/07/19, DOCKET NO. 78.

ORDER GRANTING MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF DATED 07/18/19, DOCKET NO. 73.

ORDER APPROVING EMPLOYMENT OF ACCOUNTANT FILED 07/11/19, DOCKET NO. 68.

MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF FILED 07/11/19, DOCKET NO. 66.

TRUSTEE'S RESPONSE TO THE DEBTOR'S MOTION TO DISMISS CASE [DOC. NO. 11] FILED 06/21/19, DOCKET NO. 62.

TRUSTEE'S APPLICATION TO EMPLOY ACCOUNTANT FILED 06/14/19, DOCKET NO. 61.

RESPONSE TO MOTION OF SPV WEST PARK, LLC AND AMERICAN BANK OF COMMERCE'S JOINT MOTION FOR RELIEF FROM AUTOMATIC STAY AS

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

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Exhibit A

Case No: 19-10434 TMD Judge: TONY M. DAVIS

Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee

Date Filed (f) or Converted (c): 04/02/19 (f)

341(a) Meeting Date: 05/09/19

Claims Bar Date: 07/02/19

TO 400 WEST PARK, CEDAR PARK, TX 78613 FILED 06/12/19, DOCKET NO. 58.

ORDER AUTHORIZING THE SALE OF REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS DATED 06/10/19, DOCKET NO. 57.

MOTION TO SELL REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS FILED 05/20/19, DOCKET NO. 31.

Initial Projected Date of Final Report (TFR): 03/31/20

Current Projected Date of Final Report (TFR): 09/30/21

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD
 Case Name: O'CEALLAIGH, LTD.

Taxpayer ID No: *****5866

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Bank Name: Axos Bank
 Account Number / CD #: *****0776 Checking Account

Blanket Bond (per case limit): \$ 120,905,000.00

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|------------------|--------------------|--|--|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| 08/05/19 | 3 | Texas National Title Escrow Trust Acct | BALANCE FORWARD | | | | 0.00 |
| 08/05/19 | 1 | Texas National Title Escrow Trust Acct | FORFEITED EARNEST MONEY | 1290-000 | 12,500.00 | | 12,500.00 |
| | | TEXAS NATIONAL TITLE ESCROW TRUST A | NET PROCEEDS-SALE OF R/E PROPERTY | | | | 382,868.12 |
| | | WILLIAMSON COUNTY | Memo Amount: 1,500,000.00 | 1110-000 | | | |
| | | SPV WEST PARK, LLC | GROSS PROCEEDS-SALE OF R/E PROPERTY | | | | |
| | | THE AMERICAN BANK OF COMMERCE | Memo Amount: (8,935.55) | 5800-000 | | | |
| | | TEXAS NATIONAL TITLE, INC. | COUNTY TAXES 1/1/19 TO 8/2/19 | | | | |
| | | | COUNTY TAXES 1/1/2019 TO 8/2/2019 @ | | | | |
| | | | \$15,312.10/YEAR | | | | |
| | | | Memo Amount: (972,193.03) | 4110-000 | | | |
| | | | PAYOFF OF FIRST MORTGAGE LIEN | | | | |
| | | | Memo Amount: (127,600.74) | 4110-000 | | | |
| | | | PAYOFF OF SECOND MORTGAGE LIEN | | | | |
| | | | Memo Amount: (676.82) | 2500-000 | | | |
| | | | Costs Re Sale of Property (excludes | | | | |
| | | | BREAKDOWN: E-RECORDING SERVICE FEE | | | | |
| | | | \$8.52; TAX CERTIFICATE FEE TO TEXAS | | | | |
| | | | REAL-TEX, INC. \$43.30; ATTORNEY'S FEES TO | | | | |
| | | | LAW OFFICE OF JOHN W. PLEUTHNER, PC | | | | |
| | | | \$150.00; SETTLEMENT OR CLOSING FEE TO | | | | |
| | | | LAW OFFICE OF JOHN W. PLEUTHNER, PC | | | | |
| | | | \$400.00; RECORDING FEES, RELEASE/RECON | | | | |
| | | | (AFTER CLOSING) T TEXAS NATIONAL TITLE - | | | | |
| | | | POST CLOSE HOLD \$50.00; RELEASE OF MLN TO | | | | |
| | | | MLHC RECORDING ACCOUNT \$25.00. | | | | |
| | | | Memo Amount: (20,225.74) | 4700-000 | | | |
| | | | AD VALOREM TAXES | | | | |
| 10/07/19 | 004001 | INTERNATIONAL SURETIES, LTD. | BOND PREMIUM-BOND #016071777 | 2300-000 | | 137.27 | 382,730.85 |
| 12/31/19 | 004002 | Department of the Treasury | TERM: 10/01/19 TO 10/01/19 | | | | |
| | | | SETTLEMENT PER AGREED ORDER DATED | 4300-000 | | 65,000.00 | 317,730.85 |

Page Subtotals

382,868.12

65,137.27

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD
 Case Name: O'CEALLAIGH, LTD.

Taxpayer ID No: *****5866

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Bank Name: Axos Bank
 Account Number / CD #: *****0776 Checking Account

Blanket Bond (per case limit): \$ 120,905,000.00
 Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|------------------|--------------------|--------------------------|--|--|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| | | Internal Revenue Service | 12/14/19, DOCKET NO. 125 AGREED ORDER GRANTING MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE DATED 12/14/19, DOCKET NO. 125. CHECK MAILED TO: STEVEN B. BASS ASSISTANT UNITED STATES ATTORNEY ATTORNEY FOR THE INTERNAL REVENUE SERVICE OF THE UNITED STATES OF AMERICA 903 SAN JACINTO, SUITE 334 AUSTIN, TX 78701 | | | | |
| * | 10/05/20 | 004003 | INTERNATIONAL SURETIES, LTD. | BOND PREMIUM - BOND #016071777 TERM: 10/01/20 TO 10/01/21 | 2300-003 | 109.70 | 317,621.15 |
| * | 10/05/20 | 004003 | INTERNATIONAL SURETIES, LTD. | BOND PREMIUM - BOND #016071777 WRONG AMOUNT CALCULATED. | 2300-003 | -109.70 | 317,730.85 |
| | 10/05/20 | 004004 | INTERNATIONAL SURETIES, LTD. | BOND PREMIUM - BOND #016071777 TERM: 10/01/20 TO 10/01/21 | 2300-000 | 109.90 | 317,620.95 |
| | 03/03/21 | | Axos Bank | BANK SERVICE FEE | 2600-000 | 316.75 | 317,304.20 |
| | 03/10/21 | 004005 | Hayward & Associates, PLLC - IOLTA Trust Account | PER ORDER - DOCKET NO. 328 ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W PARK ST, LLC | 7100-000 | 195,000.00 | 122,304.20 |

Page Subtotals

0.00

195,426.65

Ver: 22.03d

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD
 Case Name: O'CEALLAIGH, LTD.

Taxpayer ID No: *****5866

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Bank Name: Axos Bank
 Account Number / CD #: *****0776 Checking Account

Blanket Bond (per case limit): \$ 120,905,000.00

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|------------------|--------------------|--|---|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| 03/10/21 | 004006 | Hayward & Associates, PLLC - IOLTA Trust Account | DATED 02/23/21, DOCKET NO. 328. CHECK SENT VIA FEDEX TO: Hayward PLLC 10501 N. Central Expressway, Suite 106 Dallas, TX 75231 PER ORDER - DOCKET NO. 328 ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328. CHECK SENT VIA FEDEX TO: Hayward PLLC 10501 N. Central Expressway, Suite 106 Dallas, TX 75231 | 7100-000 | | 5,000.00 | 117,304.20 |
| 04/02/21 | | Axos Bank | BANK SERVICE FEE | 2600-000 | | 229.27 | 117,074.93 |
| 05/03/21 | | Axos Bank | BANK SERVICE FEE | 2600-000 | | 125.10 | 116,949.83 |
| 05/04/21 | 004007 | Kell C. Mercer KELL C. MERCER, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702 | ATTORNEY FOR TRUSTEE FEES PER ORDER DATED 05/04/21, DOCKET NO. 332 ORDER APPROVING FIRST AND FINAL FEE APPLICATION OF KELL C. MERCER AND KELL C. MERCER, P.C. AS LITIGATION COUNSEL FOR THE CHAPTER 7 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES DATED | 3210-000 | | 17,680.00 | 99,269.83 |

Page Subtotals

0.00

23,034.37

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD
 Case Name: O'CEALLAIGH, LTD.

Taxpayer ID No: *****5866

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Bank Name: Axos Bank
 Account Number / CD #: *****0776 Checking Account

Blanket Bond (per case limit): \$ 120,905,000.00

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|------------------|--------------------|---|--|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| 05/04/21 | 004008 | Kell C. Mercer KELL C. MERCERT, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702 | 05/04/21, DOCKET NO. 332. ATTORNEY EXPENSES (OTHER FIRM) PER ORDER DATED 05/04/21, DOCKET NO. 332. ORDER APPROVING FIRST AND FINAL FEE APPLICATION OF KELL C. MERCER AND KELL C. MERCER, P.C. AS LITIGATION COUNSEL FOR THE CHAPTER 7 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES DATED 05/04/21, DOCKET NO. 332. | 3220-000 | | 2,470.65 | 96,799.18 |
| 05/21/21 | 004009 | Clerk, U.S. Bankruptcy Court Austin Division 903 San Jacinto, Suite 322 Austin, TX 78701 | RECORDING | 2700-000 | | 31.00 | 96,768.18 |
| 05/24/21 | 004010 | Clerk, U.S. Bankruptcy Court Austin Division 903 San Jacinto, Suite 322 Austin, TX 78701 | ADDITIONAL FEE - RECORDING CHECK MAILED TO THE ATTN OF: | 2700-000 | | 1.00 | 96,767.18 |
| 06/01/21 | | Axos Bank | LAURIE BOYD | 2600-000 | | 114.78 | 96,652.40 |
| 07/01/21 | | Axos Bank | BANK SERVICE FEE | 2600-000 | | 103.27 | 96,549.13 |
| 07/07/21 | 004011 | Jennifer L. Rothe, CPA J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850 | ACCOUNTANT FOR TRUSTEE FEES PER ORDER DATED 07/07/21, DOCKET NO. 336 ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336. | 3410-000 | | 7,110.00 | 89,439.13 |
| 07/07/21 | 004012 | Jennifer L. Rothe, CPA | ACCOUNTANT FOR TRUSTEE EXPENSES | 3420-000 | | 112.90 | 89,326.23 |

Page Subtotals

0.00

9,943.60

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD
 Case Name: O'CEALLAIGH, LTD.

Taxpayer ID No: *****5866

For Period Ending: 07/15/21

Trustee Name: John Patrick Lowe, Trustee
 Bank Name: Axos Bank
 Account Number / CD #: *****0776 Checking Account

Blanket Bond (per case limit): \$ 120,905,000.00

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|------------------|--------------------|---|--|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| | | J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850 | PER ORDER DATED 07/07/21, DOCKET NO. 336. ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336. | | | | |

| | | | | | |
|---------------------------------|--------------|------------------------------|--------------------------------|---------------------|-----------------|
| Memo Allocation Receipts: | 1,500,000.00 | COLUMN TOTALS | 382,868.12 | 293,541.89 | 89,326.23 |
| Memo Allocation Disbursements: | 1,129,631.88 | Less: Bank Transfers/CD's | 0.00 | 0.00 | |
| | | Subtotal | 382,868.12 | 293,541.89 | |
| | | Less: Payments to Debtors | | 0.00 | |
| | | Net | 382,868.12 | 293,541.89 | |
| Total Allocation Receipts: | 1,500,000.00 | TOTAL - ALL ACCOUNTS | NET DEPOSITS | DISBURSEMENTS | ACCOUNT BALANCE |
| Total Allocation Disbursements: | 1,129,631.88 | Checking Account - *****0776 | 382,868.12 | 293,541.89 | 89,326.23 |
| Total Memo Allocation Net: | 370,368.12 | | 382,868.12 | 293,541.89 | 89,326.23 |
| | | | ===== | ===== | ===== |
| | | (Excludes Account Transfers) | (Excludes Payments To Debtors) | Total Funds On Hand | |

Page Subtotals 0.00 0.00

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 15, 2021

Case Number: 19-10434
Debtor Name: O'CEALLAIGH, LTD.

| Code # | Creditor Name & Address | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|------------------------|---|----------------|---|----------------|--------------|---------------|
| 999 2500-00 | TEXAS NATIONAL TITLE, INC. | Administrative | | \$676.82 | \$676.82 | \$0.00 |
| 001 3210-00 | Kell C. Mercer KELL C. MERCER, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702 | Administrative | | \$17,680.00 | \$17,680.00 | \$0.00 |
| 001 3220-00 | Kell C. Mercer KELL C. MERCERT, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702 | Administrative | | \$2,470.65 | \$2,470.65 | \$0.00 |
| 001 2700-00 | Clerk, U.S. Bankruptcy Court Austin Division 903 San Jacinto, Suite 322 Austin, TX 78701 | Administrative | | \$32.00 | \$32.00 | \$0.00 |
| 001 3410-00 | Jennifer L. Rothe, CPA J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850 | Administrative | FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 FILED 06/10/21, DOCKET NO. 335. | \$7,110.00 | \$7,110.00 | \$0.00 |
| | | | ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336. | | | |
| 001 3420-00 | Jennifer L. Rothe, CPA J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850 | Administrative | FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 FILED 06/10/21, DOCKET NO. 335. | \$112.90 | \$112.90 | \$0.00 |
| | | | ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336. | | | |
| BOND 999 2300-00 | INTERNATIONAL SURETIES, LTD. | Administrative | | \$247.17 | \$247.17 | \$0.00 |
| 040 5800-00 | WILLIAMSON COUNTY | Priority | | \$8,935.55 | \$8,935.55 | \$0.00 |

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 15, 2021

Case Number: 19-10434
 Debtor Name: O'CEALLAIGH, LTD.

| Code # | Creditor Name & Address | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|--------------------------|--|---|--|----------------|--------------|---------------|
| 999 8200-00 | O'CEALLAIGH, LTD. 507 HUMMINGBIRD LANE AUSTIN, TX 78734 | Unsecured | | \$16,072.05 | \$0.00 | \$16,072.05 |
| 0003-1 070 7100-00 | 400 W. Park St., LLC c/o Hajjar Peters 3144 Bee Caves Road Austin, TX 78757 | Unsecured (3-1) Breach of contract | PER TRUSTEE 08/07/19, THIS CLAIM WILL BE AMENDED TO UNSECURED. | \$0.00 | \$0.00 | \$0.00 |
| | | | THIS CLAIM NOT LISTED ON SCHEDULES. | | | |
| | | | THIS CLAIM AMENDED BY POC #3-2. | | | |
| 0003-2 070 7100-00 | 400 W. Park St., LLC c/o Hajjar Peters 3144 Bee Caves Road Austin, TX 78757 | Unsecured (3-1) Breach of contract | PER TRUSTEE 08/07/19, THIS CLAIM WILL BE AMENDED TO UNSECURED. | \$5,000.00 | \$5,000.00 | \$0.00 |
| | | | THIS CLAIM NOT LISTED ON SCHEDULES. | | | |
| | | | THIS CLAIM AMENDS POC #3-1. | | | |
| | | | OBJECTION TO PROOF OF CLAIM (CLAIM NO. 3) FILED BY 400 W.PARK STREET, LLC FILED 09/29/20, DOCKET NO. 297. TRUSTEE REQUESTING THIS CLAIM BE DISALLOWED. | | | |
| | | | MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323. E3D WILL WITHDRAW ITS PROOF OF CLAIM, LIGHT HARVEST WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$195,000 AND 400 WEST PARK WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$5,000.00. | | | |
| | | | ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328. | | | |
| 0004-2 070 7100-00 | Light Harvest Communities, LLC 10230 Matoca Way Austin, TX 78726 | Unsecured (4-1) Breach of contract | THIS PROOF OF CLAIM AMENDS POC #4-1. AMENDED AS UNSECURED. | \$195,000.00 | \$195,000.00 | \$0.00 |
| | | | NOT LISTED ON SCHEDULES. | | | |

OBJECTION TO PROOF OF CLAIM (CLAIM NO. 4) FILED BY LIGHT HARVEST
COMMUNITIES,LLC FILED 09/29/20, DOCKET NO. 298. TRUSTEE REQUESTING THIS
CLAIM BE DISALLOWED.

EXHIBIT C

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ANALYSIS OF CLAIMS REGISTER

Date: July 15, 2021

Case Number: 19-10434
 Debtor Name: O'CEALLAIGH, LTD.

| Code # | Creditor Name & Address | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|--------|-------------------------|-------------|-------|----------------|--------------|---------------|
|--------|-------------------------|-------------|-------|----------------|--------------|---------------|

MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323. E3D WILL WITHDRAW ITS PROOF OF CLAIM, LIGHT HARVEST WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$195,000 AND 400 WEST PARK WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$5,000.00.

ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.

| | | | | | |
|------------------------|---|--|--------|--------|--------|
| 0007 070 7100-00 | E3D Architecture and Engineering 908 East 5th St., Suite 113 Austin, TX 78702 | Unsecured SERVICES PERFORMED. NOT LISTED ON SCHEDULES. | \$0.00 | \$0.00 | \$0.00 |
|------------------------|---|--|--------|--------|--------|

OBJECTION TO CLAIM #7-1 OF E3D ARCHITECTURE AND ENGINEERING, WITH NOTICE THEREOF FILED 09/25/19, DOCKET NO. 94.

ORDER DISMISSING TRUSTEE'S OBJECTION TO CLAIM #7-1 OF E3D ARCHITECTURE AND ENGINEERING, WITH NOTICE THEREOF [DOCKET NO. 94] DATED 12/11/19, DOCKET NO. 122.

OBJECTION TO PROOF OF CLAIM (CLAIM NO. 7) FILED BY E3D LLC D/BA/A/ E3D ARCHITECTURE AND ENGINEERING FILED 09/29/20, DOCKET NO. 299. TRUSTEE REQUESTING THIS CLAIM BE DISALLOWED.

MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323. E3D WILL WITHDRAW ITS PROOF OF CLAIM, LIGHT HARVEST WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$195,000 AND 400 WEST PARK WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$5,000.00.

ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.

| | | | | | |
|------------------------|---|---|-------------|-------------|--------|
| 0001 050 4700-00 | Williamson County c/o Tara LeDay McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock, TX 78680 | Secured NOT LISTED ON SCHEDULES. | \$20,225.74 | \$20,225.74 | \$0.00 |
|------------------------|---|---|-------------|-------------|--------|

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: July 15, 2021

Case Number: 19-10434
 Debtor Name: O'CEALLAIGH, LTD.

| Code # | Creditor Name & Address | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|---------|---|-------------|--------------------------|----------------|--------------|---------------|
| 0002 | The American Bank of Commerce | Secured | | \$127,600.74 | \$127,600.74 | \$0.00 |
| 050 | The American Bank of Texas | | | | | |
| 4110-00 | 2243 W. Braker Lane Austin, TX 78758 | | | | | |
| 0004-1 | Light Harvest Communities, LLC | Secured | | \$0.00 | \$0.00 | \$0.00 |
| 050 | 10230 Matoca Way | | (4-1) Breach of contract | | | |
| 4110-00 | Austin, TX 78726 | | | | | |

PER TRUSTEE 08/07/19, THIS CLAIM WILL BE AMENDED TO UNSECURED.

THIS PROOF OF CLAIM AMENDED BY POC #4-2.

NOT LISTED ON SCHEDULES.

OBJECTION TO PROOF OF CLAIM (CLAIM NO. 4) FILED BY LIGHT HARVEST COMMUNITIES,LLC FILED 09/29/20, DOCKET NO. 298. TRUSTEE REQUESTING THIS CLAIM BE DISALLOWED.

MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HAVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323. E3D WILL WITHDRAW ITS PROOF OF CLAIM, LIGHT HARVEST WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$195,000 AND 400 WEST PARK WILL HAVE AN ALLOWED UNSECURED CLAIM IN THE AMOUNT OF \$5,000.00.

ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.

| | | | | | | |
|---------|---|---------|---|--------------|--------------|--------|
| 0005 | SPV West Park, LLC | Secured | | \$972,193.03 | \$972,193.03 | \$0.00 |
| 050 | c/o Eric J. Taube | | | | | |
| 4110-00 | Waller Lansden Dortch & Davis, LLP 100 Congress Ave., 18th Floor Austin, TX 78701 | | | | | |
| 0006 | Department of the Treasury | Secured | | \$65,000.00 | \$65,000.00 | \$0.00 |
| 050 | Internal Revenue Service | | FEDERAL TAXES OWING BY RHINO, INC, A CORPORATION. | | | |
| 4300-00 | P.O. Box 7317 Philadelphia, PA 19101-7317 | | NOT LISTED ON SCHEDULES. | | | |

OBJECTION TO CLAIM #6-1 OF DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE, WITH NOTICE THEREOF FILED 08/23/19, DOCKET NO. 84. TRUSTEE REQUESTING THAT CLAIM I/A/O \$150,010.24 BE DISALLOWED.

STIPULATION EXTENDING THE DEADLINE (THROUGH AND INCLUDING OCTOBER 23, 2019) FOR RESPONSES TO THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE, WITH NOTICE THEREOF FILED 09/16/19, DOCKET NO. 90.

EXHIBIT C

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ANALYSIS OF CLAIMS REGISTER

Date: July 15, 2021

Case Number: 19-10434
Debtor Name: O'CEALLAIGH, LTD.

| Code # | Creditor Name & Address | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|--|-------------------------|-------------|-------|----------------|--------------|---------------|
| MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE FILED 10/21/19, DOCKET NO. 99. (AFTER 10 DAYS FROM THE DATE ON WHICH THE ORDER GRANTING THIS MOTION BECOMES FINAL, THE TRUSTEE WILL DISTRIBUTE \$65,000 TO THE SERVICE IN FULL PAYMENT AND SETTLEMENT OF ALL OF ITS CLAIMS AGAINST THIS ESTATE). | | | | | | |
| ORDER DISMISSING TRUSTEE'S OBJECTION TO CLAIM #6-1 OF DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE, WITH NOTICE THEREOF [DOCKET NO. 84] DATED 12/11/19, DOCKET NO. 121. (THE TRUSTEE, HAVING ADVISED THE COURT THAT IT HAD APPROVED A SETTLEMENT OF THIS OBJECTION, MOVED THAT THE COURT DISMISS THE OBJECTION AS MOOT.) | | | | | | |
| AGREED ORDER GRANTING MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVUE SERVICE DATED 12/14/19, DOCKET NO. 125. (THIS ORDER BECOMES FINAL AND NON-APPEALABLE THE TRUSTEE TO DISTRIBUTE \$65,000.00 TO THE INTERNAL REVENUE SERVICE IN FULL SATISFACTION AND SETTLEMENT OF ANY AND ALL OF ITS CLAIMS AGAINST THE BANKRUPTCY ESTATE.) | | | | | | |
| NOTICE OF WITHDRAWAL OF OBJECTION TO PROOF OF CLAIM (CLAIM NO: #6) FILED BY JOHN PATRICK LOWE, CHAPTER 7 TRUSTEE ON BEHALF OF THE INTERNAL REVENUE SERVICE FILED 01/25/20, DOCKET NO. 134. | | | | | | |

| | | | |
|--------------|----------------|----------------|-------------|
| Case Totals: | \$1,438,356.65 | \$1,422,284.60 | \$16,072.05 |
|--------------|----------------|----------------|-------------|

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 19-10434 TMD

Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee

| | | |
|-----------------|----|-----------|
| Balance on hand | \$ | 89,326.23 |
|-----------------|----|-----------|

Claims of secured creditors will be paid as follows:

| Claim No. | Claimant | Claim Asserted | Allowed Amount of Claim | Interim Payment to Date | Proposed Payment |
|-----------|--|----------------|-------------------------|-------------------------|------------------|
| 0001 | Williamson County c/o Tara LeDay McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock, TX 78680 | \$ 31,923.76 | \$ 20,225.74 | \$ 20,225.74 | \$ 0.00 |
| 0002 | The American Bank of Commerce The American Bank of Texas 2243 W. Braker Lane Austin, TX 78758 | \$ 117,992.08 | \$ 127,600.74 | \$ 127,600.74 | \$ 0.00 |
| 0005 | SPV West Park, LLC c/o Eric J. Taube Waller Lansden Dortch & Davis, LLP 100 Congress Ave., 18th Floor Austin, TX 78701 | \$ 893,003.18 | \$ 972,193.03 | \$ 972,193.03 | \$ 0.00 |
| 0006 | Department of the Treasury Internal Revenue Service P.O. Box 7317 Philadelphia, PA 19101-7317 | \$ 150,010.24 | \$ 65,000.00 | \$ 65,000.00 | \$ 0.00 |

| | |
|---------------------------------------|--------------|
| Total to be paid to secured creditors | \$ 0.00 |
| Remaining Balance | \$ 89,326.23 |

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| Reason/Applicant | Total Requested | Interim Payments to Date | Proposed Payment |
|---|-----------------|--------------------------|------------------|
| Trustee Fees: John Patrick Lowe, Trustee | \$ 68,142.84 | \$ 0.00 | \$ 68,142.84 |
| Trustee Expenses: John Patrick Lowe, Trustee | \$ 5,111.34 | \$ 0.00 | \$ 5,111.34 |
| Attorney for Trustee Fees: Kell C. Mercer | \$ 17,680.00 | \$ 17,680.00 | \$ 0.00 |
| Accountant for Trustee Fees: Jennifer L. Rothe, CPA | \$ 7,110.00 | \$ 7,110.00 | \$ 0.00 |
| Accountant for Trustee Expenses: Jennifer L. Rothe, CPA | \$ 112.90 | \$ 112.90 | \$ 0.00 |
| Charges: Clerk, U.S. Bankruptcy Court | \$ 32.00 | \$ 32.00 | \$ 0.00 |
| Other: TEXAS NATIONAL TITLE, INC. | \$ 676.82 | \$ 676.82 | \$ 0.00 |
| Other: INTERNATIONAL SURETIES, LTD. | \$ 247.17 | \$ 247.17 | \$ 0.00 |
| Other: Kell C. Mercer | \$ 2,470.65 | \$ 2,470.65 | \$ 0.00 |

| | |
|--|--------------|
| Total to be paid for chapter 7 administrative expenses | \$ 73,254.18 |
| Remaining Balance | \$ 16,072.05 |

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 8,935.55 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| Claim No. | Claimant | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|--|-------------------|-------------------------|--------------------------|------------------|
| | WILLIAMSON COUNTY | \$ 8,935.55 | \$ 8,935.55 | \$ 0.00 |
| Total to be paid to priority creditors | | | | \$ 0.00 |
| Remaining Balance | | | | \$ 16,072.05 |

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 200,000.00 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

| Claim No. | Claimant | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|--|--|-------------------------|--------------------------|------------------|
| 0004-2 | Light Harvest Communities, LLC 10230 Matoca Way Austin, TX 78726 | \$ 195,000.00 | \$ 195,000.00 | \$ 0.00 |
| 0003-2 | 400 W. Park St., LLC c/o Hajjar Peters 3144 Bee Caves Road Austin, TX 78757 | \$ 5,000.00 | \$ 5,000.00 | \$ 0.00 |
| Total to be paid to timely general unsecured creditors | | | | \$ 0.00 |
| Remaining Balance | | | | \$ 16,072.05 |

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE

The amount of surplus returned to the debtor after payment of all claims and interest is \$ 16,072.05 .